

Services
SIC to NAICS codes
with their size standards
SIC 7011 thru 8999

SIC Code	Part	SIC Description	Size Std	NAICS Code	NAICS Description	Size Std
		Service industries				
70		Hotels, Rooming Houses, Camps, and Other Lodging Places				
7011		Hotels and Motels				
7011	pt	Hotels and Motels, except Casino Hotels	\$5.0	721110	Hotels (except Casino Hotels) and Motels (pt)	\$5.0
7011	pt	Casino Hotels	\$5.0	721120	Casino Hotels	\$5.0
7011	pt	Bed and Breakfast Inns	\$5.0	721191	Bed-and-Breakfast Inns	\$5.0
7011	pt	Other	\$5.0	721199	All Other Traveler Accommodation	\$5.0
7021		Rooming and Boarding Houses	\$5.0	721310	Rooming and Boarding Houses (pt)	\$5.0
7032		Sporting and Recreational Camps	\$5.0	721214	Recreational and Vacation Camps (except Campgrounds)	\$5.0
7033		Recreational Vehicle Parks and Campsites	\$5.0	721211	RV (Recreational Vehicle) Parks and Campgrounds	\$5.0
7041		Organization Hotels and Lodging Houses, on Membership				
7041	pt	Organization Hotels	\$5.0	721110	Hotels (except Casino Hotels) and Motels (pt)	\$5.0
7041	pt	Other	\$5.0	721310	Rooming and Boarding Houses (pt)	\$5.0
72		Personal Services				
7211		Power Laundries, Family and Commercial	\$10.5	812320	Drycleaning and Laundry Services (except Coin-Operated) (pt)	\$3.5
7212		Garment Pressing, and Agents for Laundries and Drycleaners	\$5.0	812320	Drycleaning and Laundry Services (except Coin-Operated) (pt)	\$3.5
7213		Linen Supply	\$10.5	812331	Linen Supply (pt)	\$10.5
7215		Coin-Operated Laundries and Drycleaning	\$5.0	812310	Coin-Operated Laundries and Drycleaners	\$5.0
7216		Drycleaning Plants, Except Rug Cleaning	\$3.5	812320	Drycleaning and Laundry Services (except Coin-Operated) (pt)	\$3.5
7217		Carpet and Upholstery Cleaning	\$3.5	561740	Carpet and Upholstery Cleaning Services	\$3.5
7218		Industrial Launderers	\$10.5	812332	Industrial Launderers	\$10.5
7219		Laundry and Garment Services, NEC				
7219	pt	Diaper Service	\$5.0	812331	Linen Supply (pt)	\$10.5
7219	pt	Clothing Alteration and Repair	\$5.0	811490	Other Personal and Household Goods Repair and Maintenance (pt)	\$5.0
7219	pt	Except Diaper Service and Clothing Alteration and Repair	\$5.0	812320	Drycleaning and Laundry Services (except Coin-Operated)	\$3.5
7221		Photographic Studios, Portrait	\$5.0	541921	Photography Studios, Portrait	\$5.0
7231		Beauty Shops				
7231	pt	Beauty Shops and Salons	\$5.0	812112	Beauty Salons	\$5.0
7231	pt	Manicure and Pedicure Salons	\$5.0	812113	Nail Salons	\$5.0
7231	pt	Beauty and Cosmetology Schools	\$5.0	611511	Cosmetology and Barber Schools (pt)	\$5.0
7241		Barber Shops				
7241	pt	Barber Shops	\$5.0	812111	Barber Shops	\$5.0
7241	pt	Barber Colleges	\$5.0	611511	Cosmetology and Barber Schools (pt)	\$5.0
7251		Shoe Repair Shops and Shoeshine Parlors				
7251	pt	Shoe Repair Shops	\$5.0	811430	Footwear and Leather Goods Repair (pt)	\$5.0
7251	pt	Shoeshine Parlors	\$5.0	812990	All Other Personal Services (pt)	\$5.0
7261		Funeral Services and Crematories				
7261	pt	Crematories	\$5.0	812220	Cemeteries and Crematories (pt)	\$5.0
7261	pt	Funeral Homes and Funeral Services	\$5.0	812210	Funeral Homes	\$5.0
7291		Tax Return Preparation Services	\$5.0	541213	Tax Preparation Services	\$5.0
7299		Miscellaneous Personal Services, NEC				
7299	pt	Babysitting Bureaus	\$5.0	561310	Employment Placement Agencies (pt)	\$5.0
7299	pt	Diet and Weight Reducing Services	\$5.0	812191	Diet and Weight Reducing Centers	\$5.0
7299	pt	Valet Parking Services	\$5.0	812930	Parking Lots and Garages (pt)	\$5.0
7299	pt	Formal Wear and Costume Rental	\$5.0	532220	Formal Wear and Costume Rental (pt)	\$5.0
7299	pt	Personal Care Services	\$5.0	812199	Other Personal Care Services	\$5.0
7299	pt	All Other Miscellaneous Personal Services, NEC	\$5.0	812990	All Other Personal Services (pt)	\$5.0
73		Business Services				
7311		Advertising Agencies	⁶ \$5.0	541810	Advertising Agencies	\$5.0 ¹⁰
7312		Outdoor Advertising Services	⁶ \$5.0	541850	Display Advertising (pt)	\$5.0

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7313		Radio, Television, and Publishers' Advertising Representatives	⁶ \$5.0	541840	Media Representatives	\$5.0
7319		Advertising, NEC				
7319	pt	Media Buying Services	⁶ \$5.0	541830	Media Buying Agencies	\$5.0
7319	pt	Display Advertising, Except Outdoor	⁶ \$5.0	541850	Display Advertising (pt)	\$5.0
7319	pt	Advertising Materials Distributor Services	⁶ \$5.0	541870	Advertising Material Distribution Services	\$5.0
7319	pt	Other	⁶ \$5.0	541890	Other Services Related to Advertising (pt)	\$5.0
7322		Adjustment and Collection Services	\$5.0	561440	Collection Agencies	\$5.0
7323		Credit Reporting Services	\$5.0	561450	Credit Bureaus	\$5.0
7331		Direct Mail Advertising Services				
7331	pt	Mailing List Compilers	\$5.0	511140	Database and Directory Publishers (pt)	500
7331	pt	Other	\$5.0	541860	Direct Mail Advertising	\$5.0
7334		Photocopying and Duplicating Services				
7334	pt	Instant Printing	\$5.0	323114	Quick Printing (pt)	500
7334	pt	Photocopying and Duplicating Services, Except Instant Printing	\$5.0	561439	Other Business Service Centers (including Copy Shops) (pt)	\$5.0
7335		Commercial Photography	\$5.0	541922	Commercial Photography (pt)	\$5.0
7336		Commercial Art and Graphic Design	\$5.0	541430	Graphic Design Services (pt)	\$5.0
7338		Secretarial and Court Reporting Services				
7338	pt	Secretarial Services	\$5.0	561410	Document Preparation Services	\$5.0
7338	pt	Court Reporting Services	\$5.0	561492	Court Reporting and Stenotype Services	\$5.0
7342		Disinfecting and Pest Control Services				
7342	pt	Disinfecting Services	\$5.0	561720	Janitorial Services (pt)	\$12.0
7342	pt	Exterminating and Pest Control Services	\$5.0	561710	Exterminating and Pest Control Services (pt)	\$5.0
7349		Building Cleaning and Maintenance Services, NEC				
7349	pt	Lighting Maintenance Services	\$12.0	561790	Other Services to Buildings and Dwellings (pt)	\$5.0
7349	pt	Except Lighting Maintenance Services	\$12.0	561720	Janitorial Services (pt)	\$12.0
7352		Medical Equipment Rental and Leasing				
7352	pt	Home Health Furniture and Equipment Rental and Leasing	\$5.0	532291	Home Health Equipment Rental	\$5.0
7352	pt	Medical Machinery Rental and Leasing	\$5.0	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)	\$5.0
7353		Heavy Construction Equipment Rental and Leasing				
7353	pt	With Operator	\$5.0	234990	All Other Heavy Construction (pt) Except , Dredging and Surface Cleanup Activities	\$27.5 \$17.0 ²
7353	pt	Without Operator	\$5.0	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing (pt)	\$5.0
7359		Equipment Rental and Leasing, NEC	\$5.0			
7359	pt	Consumer Electronics and Appliances Rental	\$5.0	532210	Consumer Electronics and Appliances Rental	\$5.0
7359	pt	General Rental Centers	\$5.0	532310	General Rental Centers	\$5.0
7359	pt	Residential Furniture, Party Supplies, and All Other Miscellaneous Consumer Goods Rental and Leasing	\$5.0	532299	All Other Consumer Goods Rental	\$5.0
7359	pt	Oilfield and Well Drilling Machinery and Equipment Rental and Leasing	\$5.0	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing (pt)	\$5.0
7359	pt	Aircraft Rental and Leasing	\$5.0	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing (pt)	\$5.0
7359	pt	Portable Toilet Rental	\$5.0	562991	Septic Tank and Related Services (pt)	\$5.0
7359	pt	Office Machinery and Equipment Rental and Leasing	\$5.0	532420	Office Machinery and Equipment Rental and Leasing (pt)	\$18.0
7359	pt	Industrial Trucks Rental and Leasing	\$5.0	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)	\$5.0
7361		Employment Agencies				
7361	pt	Executive Placing Services	\$5.0	541612	Human Resources and Executive Search Consulting Services (pt)	\$5.0
7361	pt	Except Executive Placing Services	\$5.0	561310	Employment Placement Agencies (pt)	\$5.0
7363		Help Supply Services				
7363	pt	Temporary Help Supply	\$10.0	561320	Temporary Help Services	\$10.0
7363	pt	Employee Leasing Services	\$10.0	561330	Employee Leasing Services	\$10.0
7371		Computer Programming Services	\$18.0	541511	Custom Computer Programming Services	\$18.0
7372		Prepackaged Software				
7372	pt	Software Publishing	\$18.0	511210	Software Publishers	\$18.0

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7372	pt	Reproduction of Software	\$18.0	334611	Software Reproducing	500
7373		Computer Integrated Systems Design	\$18.0	541512	Computer Systems Design Services (pt)	\$18.0
7374		Computer Processing and Data Preparation and Processing Services	\$18.0	514210	Data Processing Services	\$18.0
7375		Information Retrieval Services	\$18.0	514191	On-Line Information Services	\$18.0
7376		Computer Facilities Management Services	\$18.0	541513	Computer Facilities Management Services	\$18.0
7377		Computer Rental and Leasing	\$18.0	532420	Office Machinery and Equipment Rental and Leasing (pt)	\$18.0
7378		Computer Maintenance and Repair				
7378	pt	Retailing Computers From a Storefront and Repairing	\$18.0	443120	Computer and Software Stores (pt)	\$6.5
7378	pt	All Other Repair	\$18.0	811212	Computer and Office Machine Repair and Maintenance (pt)	\$18.0
7379		Computer Related Services, NEC				
7379	pt	Disk and Diskette Conversion and Recertification	\$18.0	514210	Data Processing Services (pt)	\$18.0
7379	pt	Computer Systems Consultants	\$18.0	541512	Computer Systems Design Services (pt)	\$18.0
7379	pt	Except Computer Systems Consultants and Disk and Diskette Conversion and Recertification	\$18.0	541519	Other Computer Related Services	\$18.0
7381		Detective, Guard, and Armored Car Services				
7381	pt	Detective Services	\$9.0	561611	Investigation Services	\$9.0
7381	pt	Guard Services	\$9.0	561612	Security Guards and Patrol Services	\$9.0
7381	pt	Armored Car Services	\$9.0	561613	Armored Car Services	\$9.0
7382		Security Systems Services	\$9.0	561621	Security Systems Services (except Locksmiths) (pt)	\$9.0
7383		News Syndicates				
7383	pt	Independent Correspondents	\$5.0	711510	Independent Artists, Writers, and Performers (pt)	\$5.0
7383	pt	Except Independent Correspondents	\$5.0	514110	News Syndicates	\$5.0
7384		Photofinishing Laboratories				
7384	pt	Photofinishing Laboratories (Except 1-Hour)	\$5.0	812921	Photofinishing Laboratories (except One-Hour)	\$5.0
7384	pt	One-Hour Photofinishing	\$5.0	812922	One-Hour Photofinishing	\$5.0
7389		Business Services, NEC				
7389	pt	Sound Recording Studios	\$5.0	512240	Sound Recording Studios	\$5.0
7389	pt	Audio Taping Services	\$5.0	512290	Other Sound Recording Industries (pt)	\$5.0
7389	pt	Stock Photo Agencies and Press Clipping Services	\$5.0	514199	All Other Information Services (pt)	\$5.0
7389	pt	Process Services, Patent Agents, Notaries Public and Paralegal Services	\$5.0	541199	All Other Legal Services	
7389	pt	Bail Bonding	\$5.0	812990	All Other Personal Services (pt)	\$5.0
7389	pt	Mapmaking Services	\$4.0	541370	Surveying and Mapping (except Geophysical) Services (pt)	\$4.0
7389	pt	Interior Design	\$5.0	541410	Interior Design Services	\$5.0
7389	pt	Industrial Design	\$5.0	541420	Industrial Design Services	\$5.0
7389	pt	Drafting Service	\$5.0	541340	Drafting Services	\$5.0
		Except, Map Drafting	\$4.0		Except, Map Drafting	\$4.0
7389	pt	Fashion and Other Design Services	\$5.0	541490	Other Specialized Design Services	\$5.0
7389	pt	Sign Painting and Lettering Shops, Showcard Painting, Mannequin Decorating Services, and Other Advertising Related Business Services	\$5.0	541890	Other Services Related to Advertising (pt)	\$5.0
7389	pt	Translation and Interpretation Services	\$5.0	541930	Translation and Interpretation Services	\$5.0
7389	pt	Home and Building Inspection Services	\$5.0	541350	Building Inspection Services	\$5.0
7389	pt	Appraisers, Except Insurance and Real Estate, and Miscellaneous Professional, Scientific, and Technical Services	\$5.0	541990	All Other Professional, Scientific, and Technical Services	\$5.0
7389	pt	Microfilm Services	\$5.0	514210	Data Processing Services (pt)	\$18.0
7389	pt	Agents and Brokers for Authors and Artists and Speaker Bureaus	\$5.0	711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)	\$5.0
7389	pt	Yacht Brokers	\$5.0	421860	Transportation Equipment and Supplies (except Motor Vehicle) Wholesalers	100
7389	pt	Telephone Answering Services	\$5.0	561421	Telephone Answering Services	\$5.0
7389	pt	Aerosol Packaging	\$5.0	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing (pt)	500
7389	pt	Telemarketing Bureaus and Telephone Soliciting Services	\$5.0	561422	Telemarketing Bureaus	\$5.0
7389	pt	Private Mail Centers and Mail Box Rental	\$5.0	561431	Private Mail Centers	\$5.0

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7389	pt	Business Service Centers, Except Private Mail Centers and Mail Box Rental	\$5.0	561439	Other Business Service Centers (including Copy Shops)	\$5.0
7389	pt	Embroidery of Advertising on Shirts and Rug Binding for the Trade	\$5.0	314999	All Other Miscellaneous Textile Product Mills (pt)	500
7389	pt	Sponging Fabric for Tailors and Dressmakers	\$5.0	313311	Broadwoven Fabric Finishing Mills (pt)	1,000
7389	pt	Distribution of Telephone Directories on a Fee or Contract Basis	\$5.0	541870	Advertising Material Distribution Services	\$5.0
7389	pt	Post Office Contract Stations	\$5.0	491110	Postal Service (pt)	\$5.0
7389	pt	Apparel Pressing for the Trade	\$5.0	812320	Drycleaning and Laundry Services (except Coin-Operated)	\$3.5
7389	pt	Recovery and Repossession	\$5.0	561491	Repossession Services (pt)	\$5.0
7389	pt	Packaging and Labeling Services	\$5.0	561910	Packaging and Labeling Services	\$5.0
7389	pt	Swimming Pool Cleaning and Maintenance	\$5.0	561790	Other Services to Buildings and Dwellings (pt)	\$5.0
7389	pt	Hotel and Restaurant Reservation Services and Time Share Condominium Exchange	\$5.0	561599	All Other Travel Arrangement and Reservation Services (pt)	\$5.0
7389	pt	Convention and Trade Show Services	\$5.0	561920	Convention and Trade Show Organizers	\$5.0 ¹⁰
7389	pt	Convention and Visitors Bureaus and Tourist Information Service	\$5.0	561591	Convention and Visitors Bureaus	\$5.0
7389	pt	Credit Card and Check Validation Services	\$5.0	522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities (pt)	\$5.0
7389	pt	Business Support Services, Except Telephone Answering, Telemarketing Bureaus, Private Mail Centers, and Repossession Services	\$5.0	561499	All Other Business Support Services	\$5.0
7389	pt	All Other Support Services	\$5.0	561990	All Other Support Services	\$5.0
75		Automotive Repair, Services, & Parking				
7513		Truck Rental and Leasing, Without Drivers	\$18.5	532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing (pt)	\$18.5
7514		Passenger Car Rental	\$18.5	532111	Passenger Car Rental	\$18.5
7515		Passenger Car Leasing	\$18.5	532112	Passenger Car Leasing	\$18.5
7519		Utility Trailer and Recreational Vehicle Rental	\$5.0	532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing (pt)	\$18.5
7521		Automobile Parking	\$5.0	812930	Parking Lots and Garages (pt)	\$5.0
7532		Top, Body, and Upholstery Repair Shops and Paint Shops	\$5.0	811121	Automotive Body, Paint, and Interior Repair and Maintenance	\$5.0
7533		Automotive Exhaust System Repair Shops	\$5.0	811112	Automotive Exhaust System Repair	\$5.0
7534		Tire Retreading and Repair Shops				
7534	pt	Retreading	\$10.5	326212	Tire Retreading	500
7534	pt	Repair	\$10.5	811198	All Other Automotive Repair and Maintenance (pt)	\$5.0
7536		Automotive Glass Replacement Shops	\$5.0	811122	Automotive Glass Replacement Shops (pt)	\$5.0
7537		Automotive Transmission Repair Shops	\$5.0	811113	Automotive Transmission Repair	\$5.0
7538		General Automotive Repair Shops	\$5.0	811111	General Automotive Repair	\$5.0
7539		Automotive Repair Shops, NEC	\$5.0	811118	Other Automotive Mechanical and Electrical Repair and Maintenance	\$5.0
7542		Carwashes	\$5.0	811192	Car Washes	\$5.0
7549		Automotive Services, Except Repair and Carwashes				
7549	pt	Automotive Window Tinting	\$5.0	811122	Automotive Glass Replacement Shops (pt)	\$5.0
7549	pt	Lubricating Services, Automotive	\$5.0	811191	Automotive Oil Change and Lubrication Shops	\$5.0
7549	pt	Towing	\$5.0	488410	Motor Vehicle Towing	
7549	pt	Except Automotive Window Tinting, Lubricating Services, and Towing	\$5.0	811198	All Other Automotive Repair and Maintenance (pt)	\$5.0
76		Miscellaneous Repair Services				
7622		Radio and Television Repair Shops				
7622	pt	Retailing New Electronic Equipment from a Storefront and Repairing	\$5.0	443112	Radio, Television, and Other Electronics Stores (pt)	\$6.5
7622	pt	Other Stereo, TV, VCR, and Radio Repair	\$5.0	811211	Consumer Electronics Repair and Maintenance (pt)	\$5.0
7622	pt	Other Telecommunications Equipment Repair	\$5.0	811213	Communication Equipment Repair and Maintenance (pt)	\$5.0
7623		Refrigeration and Air-Conditioning Services and Repair Shops				
7623	pt	Retailing New Refrigerators from a Storefront and Repairing Refrigerators	\$5.0	443111	Household Appliance Stores (pt)	\$6.5

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7623	pt	Commercial Refrigerator Equipment Repair	\$5.0	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance (pt)	\$5.0
7623	pt	Except Commercial and Retailing New Refrigerators from a Storefront and Repairing Refrigerators	\$5.0	811412	Appliance Repair and Maintenance (pt)	\$5.0
7629		Electrical and Electronic Repair Shops, NEC				
7629	pt	Retailing New Electrical and Electronic Appliances from a Storefront and Repairing	\$5.0	443111	Household Appliance Stores (pt)	\$6.5
7629	pt	Business and Office Machine Repair, Electrical	\$5.0	811212	Computer and Office Machine Repair and Maintenance (pt)	\$18.0
7629	pt	Telephone Set Repair	\$5.0	811213	Communication Equipment Repair and Maintenance (pt)	\$5.0
7629	pt	Electrical Measuring Instrument Repair and Calibration, Medical Equipment Repair, Electrical	\$5.0	811219	Other Electronic and Precision Equipment Repair and Maintenance (pt)	\$5.0
7629	pt	Appliance Repair, Electrical; Washing Machine Repair; Electric Razor Repair (except Retailing New Appliances from a Storefront and Repairing)	\$5.0	811412	Appliance Repair and Maintenance (pt)	\$5.0
7629	pt	Other Consumer Electronic Equipment Repair Except Computer, Radio, Television, Stereo, and VCR	\$5.0	811211	Consumer Electronics Repair and Maintenance (pt)	\$5.0
7631		Watch, Clock, and Jewelry Repair	\$5.0	811490	Other Personal and Household Goods Repair and Maintenance (pt)	\$5.0
7641		Reupholstery and Furniture Repair				
7641	pt	Antique Furniture Restoration	\$5.0	711510	Independent Artists, Writers, and Performers (pt)	\$5.0
7641	pt	Except Antique Furniture Restoration	\$5.0	811420	Reupholstery and Furniture Repair	\$5.0
7692		Welding Repair	\$5.0	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance (pt)	\$5.0
7694		Armature Rewinding Shops				
7694	pt	Repair	\$5.0	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance (pt)	\$5.0
7694	pt	Remanufacturing	\$5.0	335312	Motor and Generator Manufacturing (pt)	1,000
7699		Repair Shops and Related Services, NEC				
7699	pt	Boiler Cleaning	⁹ \$5.0	235110	Plumbing, Heating, and Air-Conditioning Contractors (pt)	\$11.5
7699	pt	Custom Picture Framing	⁹ \$5.0	442299	All Other Home Furnishings Stores (pt)	\$5.0
7699	pt	Locksmith Shops	⁹ \$5.0	561622	Locksmiths	\$5.0
7699	pt	Cesspool and Septic Tank Cleaning	⁹ \$5.0	562991	Septic Tank and Related Services (pt)	\$5.0
7699	pt	Furnace Ducts, Chimney, and Gutter Cleaning Services	⁹ \$5.0	561790	Other Services to Buildings and Dwellings (pt)	\$5.0
7699	pt	Sewer Cleaning and Rodding	⁹ \$5.0	562998	All Other Miscellaneous Waste Management Services (pt)	\$5.0
7699	pt	Ship Scaling	⁹ \$5.0	488390	Other Support Activities for Water Transportation (pt)	\$5.0
7699	pt	Other Non-Automotive Transportation Equipment and Industrial Machinery and Equipment	⁹ \$5.0	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance (pt)	\$5.0
7699	pt	Retailing New Bicycles from a Storefront and Repairing Bicycles	⁹ \$5.0	451110	Sporting Goods Stores (pt)	\$5.0
7699	pt	Farriers	⁹ \$5.0	115210	Support Activities for Animal Production (pt)	\$5.0
7699	pt	Camera Repair	⁹ \$5.0	811211	Consumer Electronics Repair and Maintenance (pt)	\$5.0
7699	pt	Typewriter Repair	⁹ \$5.0	811212	Computer and Office Machine Repair and Maintenance (pt)	\$18.0
7699	pt	Dental Instrument Repair, Laboratory Instrument Repair, Medical Equipment and Other Electronic and Precision Equipment Repair, Except Typewriters	⁹ \$5.0	811219	Other Electronic and Precision Equipment Repair and Maintenance (pt)	\$5.0
7699	pt	Lawnmower Repair Shops, Sharpening and Repairing Knives, Saws and Tools	⁹ \$5.0	811411	Home and Garden Equipment Repair and Maintenance	\$5.0

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7699	pt	Taxidermists, and Antique Repair and Maintenance, Except Antique Car Restoration	^a \$5.0	711510	Independent Artists, Writers, and Performers	\$5.0
7699	pt	Gas Appliance Repair Service, Sewing Machine Repair, Stove Repair Shops, and Other Non-Electrical Appliances	^a \$5.0	811412	Appliance Repair and Maintenance (pt)	\$5.0
7699	pt	Leather Goods Repair Shops, Luggage Repair Shops, Pocketbook Repair Shops	^a \$5.0	811430	Footwear and Leather Goods Repair (pt)	\$5.0
7699	pt	Except Industrial, Electronic, Home and Garden, Appliance, Locksmith, and Leather Goods	^a \$5.0	811490	Other Personal and Household Goods Repair and Maintenance (pt)	\$5.0
78		Motion Pictures				
7812		Motion Picture and Video Tape Production	\$21.5	512110	Motion Picture and Video Production	\$21.5
7819		Services Allied to Motion Picture Production				
7819	pt	Teleproduction and Post-Production Services	\$21.5	512191	Teleproduction and Other Postproduction Services	\$21.5
7819	pt	Casting Bureaus	\$21.5	561310	Employment Placement Agencies (pt)	\$5.0
7819	pt	Wardrobe Rental (Motion Pictures)	\$21.5	532220	Formal Wear and Costume Rental (pt)	\$5.0
7819	pt	Rental of Motion Picture Equipment	\$21.5	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)	\$5.0
7819	pt	Talent Payment Services	\$21.5	541214	Payroll Services (pt)	\$6.0
7819	pt	Film Directors and Related Motion Picture Production Services, Independent	\$21.5	711510	Independent Artists, Writers, and Performers (pt)	\$5.0
7819	pt	Reproduction of Video	\$21.5	334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing (pt)	750
7819	pt	All Other Services	\$21.5	512199	Other Motion Picture and Video Industries (pt)	\$5.0
7822		Motion Picture and Video Tape Distribution				
7822	pt	Prerecorded Video Tapes (Wholesaling of)	\$21.5	421990	Other Miscellaneous Durable Goods Wholesalers (pt)	100
7822	pt	All Other	\$21.5	512120	Motion Picture and Video Distribution (pt)	\$21.5
7829		Services Allied to Motion Picture Distribution				
7829	pt	Booking Agencies	\$5.0	512199	Other Motion Picture and Video Industries (pt)	\$5.0
7829	pt	Film Archives	\$5.0	514120	Libraries and Archives (pt)	\$5.0
7829	pt	Commercial Distribution Film Libraries	\$5.0	512120	Motion Picture and Video Distribution (pt)	\$21.5
7832		Motion Picture Theaters, Except Drive-In	\$5.0	512131	Motion Picture Theaters (except Drive-Ins)	\$5.0
7833		Drive-In Motion Picture Theaters	\$5.0	512132	Drive-In Motion Picture Theaters	\$5.0
7841		Video Tape Rental	\$5.0	532230	Video Tape and Disc Rental	\$5.0
79		Amusement and Recreational Services				
7911		Dance Studios, Schools, and Halls				
7911	pt	Dance Studios and Halls	\$5.0	713990	All Other Amusement and Recreation Industries (pt)	\$5.0
7911	pt	Dance Schools	\$5.0	611610	Fine Arts Schools (pt)	\$5.0
7922		Theatrical Producers (Except Motion Picture) and				
7922	pt	Casting Agencies	\$5.0	561310	Employment Placement Agencies (pt)	\$5.0
7922	pt	Theater and Opera Companies	\$5.0	711110	Theater Companies and Dinner Theaters (pt)	\$5.0
7922	pt	Theatrical Agents	\$5.0	711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)	\$5.0
7922	pt	Theatrical Ticket Agencies	\$5.0	561599	All Other Travel Arrangement and Reservation Services (pt)	\$5.0
7922	pt	Costume Design, Theatrical	\$5.0	711510	Independent Artists, Writers, and Performers (pt)	\$5.0
7922	pt	Ballet and Dance Companies	\$5.0	711120	Dance Companies	\$5.0
7922	pt	Theater Operators	\$5.0	711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)	\$5.0
7922	pt	Theatrical Promoters	\$5.0	711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)	\$5.0
7922	pt	Producers of Radio Programs	\$5.0	512290	Other Sound Recording Industries (pt)	\$5.0
7922	pt	Theatrical Equipment Rental	\$5.0	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)	\$5.0
7929		Bands, Orchestras, Actors, and Other Entertainers and				
7929	pt	Musical Groups and Artists, Orchestras	\$5.0	711130	Musical Groups and Artists	\$5.0
7929	pt	Actors and Actresses	\$5.0	711510	Independent Artists, Writers, and Performers (pt)	\$5.0
7929	pt	Except Musical Groups and Artists, Actors and Actresses	\$5.0	711190	Other Performing Arts Companies (pt)	\$5.0
7933		Bowling Centers	\$5.0	713950	Bowling Centers	\$5.0
7941		Professional Sports Clubs and Promoters				

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7941	pt	Professional Sports Clubs	\$5.0	711211	Sports Teams and Clubs	\$5.0
7941	pt	Sports Agents	\$5.0	711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)	\$5.0
7941	pt	Sports Promoters	\$5.0	711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)	\$5.0
7941	pt	Stadium Operators	\$5.0	711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)	\$5.0
7948		Racing, Including Track Operations				
7948	pt	Racetrack Operators	\$5.0	711212	Racetracks	\$5.0
7948	pt	Racing, except Track Operators	\$5.0	711219	Other Spectator Sports (pt)	\$5.0
7991		Physical Fitness Facilities	\$5.0	713940	Fitness and Recreational Sports Centers (pt)	\$5.0
7992		Public Golf Courses	\$5.0	713910	Golf Courses and Country Clubs (pt)	\$5.0
7993		Coin-Operated Amusement Devices				
7993	pt	Amusement Arcades	\$5.0	713120	Amusement Arcades	\$5.0
7993	pt	Gambling (Slot Machine) Operators	\$5.0	713290	Other Gambling Industries (pt)	\$5.0
7993	pt	Except Amusement Arcades and Slot Machine Operators	\$5.0	713990	All Other Amusement and Recreation Industries (pt)	\$5.0
7996		Amusement Parks	\$5.0	713110	Amusement and Theme Parks	\$5.0
7997		Membership Sports and Recreation Clubs				
7997	pt	Golf Clubs	\$5.0	713910	Golf Courses and Country Clubs (pt)	\$5.0
7997	pt	Recreation Clubs with Facilities	\$5.0	713940	Fitness and Recreational Sports Centers (pt)	\$5.0
7997	pt	Recreation Clubs Without Facilities	\$5.0	713990	All Other Amusement and Recreation Industries (pt)	\$5.0
7999		Amusement and Recreation Services, NEC				
7999	pt	Ticket Agencies	\$5.0	561599	All Other Travel Arrangement and Reservation Services (pt)	\$5.0
7999	pt	Aerial Tramways, Scenic and Amusement	\$5.0	487990	Scenic and Sightseeing Transportation, Other (pt)	\$5.0
7999	pt	Circus Companies and Traveling Carnival Shows	\$5.0	711190	Other Performing Arts Companies (pt)	\$5.0
7999	pt	Professional Athletes	\$5.0	711219	Other Spectator Sports (pt)	\$5.0
7999	pt	Skiing Facilities	\$5.0	713920	Skiing Facilities	\$5.0
7999	pt	Nonmembership Recreation Facilities	\$5.0	713940	Fitness and Recreational Sports Centers (pt)	\$5.0
7999	pt	Casinos, except Casino Hotels	\$5.0	713210	Casinos (except Casino Hotels)	\$5.0
7999	pt	Lottery, Bingo, Bookie and Other Gaming Operations	\$5.0	713290	Other Gambling Industries (pt)	\$5.0
7999	pt	Caverns and Miscellaneous Commercial Parks	\$5.0	712190	Nature Parks and Other Similar Institutions (pt)	\$5.0
7999	pt	Sports Instruction	\$5.0	611620	Sports and Recreation Instruction	\$5.0
7999	pt	Nonathletic Recreational Instruction	\$5.0	611699	All Other Miscellaneous Schools and Instruction (pt)	\$5.0
7999	pt	State Fairs, Agriculture Fairs, and County Fairs with Facilities	\$5.0	711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)	\$5.0
7999	pt	State Fairs, Agriculture Fairs, and County Fairs without Facilities	\$5.0	711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)	\$5.0
7999	pt	Sports Equipment Rental	\$5.0	532292	Recreational Goods Rental	\$5.0
7999	pt	Scenic Transport Operations, Land	\$5.0	487110	Scenic and Sightseeing Transportation, Land (pt)	\$5.0
7999	pt	Charter Fishing	\$5.0	487210	Scenic and Sightseeing Transportation, Water (pt)	\$5.0
7999	pt	Amusement and Recreation Services, NEC (except circuses, professional athletes, caverns and other commercial parks, skiing facilities, casinos and other gambling operations, amusement and recreation facilities, sports instruction, sports equipment re	\$5.0	713990	All Other Amusement and Recreation Industries (pt)	\$5.0
80		Health Services				
8011		Offices and Clinics of Doctors of Medicine				
8011	pt	Surgical and Emergency Centers	\$7.5	621493	Freestanding Ambulatory Surgical and Emergency Centers	\$7.5
8011	pt	HMO Medical Centers	\$7.5	621491	HMO Medical Centers	\$7.5
8011	pt	Offices of Physicians, Mental Health Specialists	\$7.5	621112	Offices of Physicians, Mental Health Specialists (pt)	\$7.5
8011	pt	Offices of Physicians Except Mental Health	\$7.5	621111	Offices of Physicians (except Mental Health Specialists) (pt)	\$7.5
8021		Offices and Clinics of Dentists	\$5.0	621210	Offices of Dentists	\$7.5
8031		Offices and Clinics of Doctors of Osteopathy				

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8031	pt	Offices of Doctors of Osteopathy, Except Mental Health	\$5.0	621111	Offices of Physicians (except Mental Health Specialists) (pt)	\$7.5
8031	pt	Offices of Doctors of Osteopathy, Mental Health Specialists	\$5.0	621112	Offices of Physicians, Mental Health Specialists (pt)	\$7.5
8041		Offices and Clinics of Chiropractors	\$5.0	621310	Offices of Chiropractors	\$5.0
8042		Offices and Clinics of Optometrists	\$5.0	621320	Offices of Optometrists	\$5.0
8043		Offices and Clinics of Podiatrists	\$5.0	621391	Offices of Podiatrists	\$5.0
8049		Offices and Clinics of Health Practitioners, NEC				
8049	pt	Mental Health Practitioners, Except Physicians	\$5.0	621330	Offices of Mental Health Practitioners (except Physicians)	\$5.0
8049	pt	Offices of Physical, Occupational, Recreational, and Speech Therapists and Audiologists	\$5.0	621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists	\$5.0
8049	pt	Other Offices of Health Practitioners	\$5.0	621399	Offices of All Other Miscellaneous Health Practitioners	\$5.0
8051		Skilled Nursing Care Facilities				
8051	pt	Continuing Care Retirement Communities	\$10.0	623311	Continuing Care Retirement Communities (pt)	\$10.0
8051	pt	All Other Skilled Nursing Care Facilities	\$10.0	623110	Nursing Care Facilities (pt)	\$10.0
8052		Intermediate Care Facilities				
8052	pt	Continuing Care Retirement Communities	\$7.5	623311	Continuing Care Retirement Communities (pt)	\$10.0
8052	pt	Mental Retardation Facilities	\$7.5	623210	Residential Mental Retardation Facilities	\$7.5
8052	pt	Other Intermediate Care Facilities	\$7.5	623110	Nursing Care Facilities (pt)	\$10.0
8059		Nursing and Personal Care Facilities, NEC				
8059	pt	Continuing Care Retirement Communities	\$5.0	623311	Continuing Care Retirement Communities (pt)	\$10.0
8059	pt	Other Nursing and Personal Care Facilities	\$5.0	623110	Nursing Care Facilities (pt)	\$10.0
8062		General Medical and Surgical Hospitals	\$25.0	622110	General Medical and Surgical Hospitals (pt)	\$25.0
8063		Psychiatric Hospitals	\$25.0	622210	Psychiatric and Substance Abuse Hospitals (pt)	\$25.0
8069		Specialty Hospitals, Except Psychiatric				
8069	pt	Children's Hospitals	\$25.0	622110	General Medical and Surgical Hospitals (pt)	\$25.0
8069	pt	Substance Abuse Hospitals	\$25.0	622210	Psychiatric and Substance Abuse Hospitals (pt)	\$25.0
8069	pt	Other Specialty Hospitals	\$25.0	622310	Specialty (except Psychiatric and Substance Abuse) Hospitals	\$25.0
8071		Medical Laboratories				
8071	pt	Diagnostic Imaging Centers	\$10.0	621512	Diagnostic Imaging Centers	\$10.0
8071	pt	Medical Laboratories, Except Diagnostic Imaging Centers	\$10.0	621511	Medical Laboratories	\$10.0
8072		Dental Laboratories	\$5.0	339116	Dental Laboratories	500
8082		Home Health Care Services	\$10.0	621610	Home Health Care Services	\$10.0
8092		Kidney Dialysis Centers	\$25.0	621492	Kidney Dialysis Centers	\$25.0
8093		Specialty Outpatient Facilities, NEC				
8093	pt	Family Planning Centers	\$7.5	621410	Family Planning Centers (pt)	\$7.5
8093	pt	Outpatient Mental Health Facilities	\$7.5	621420	Outpatient Mental Health and Substance Abuse Centers	\$7.5
8093	pt	Other Specialty Outpatient Facilities	\$7.5	621498	All Other Outpatient Care Centers	\$7.5
8099		Health and Allied Services, NEC				
8099	pt	Blood and Organ Banks	\$7.5	621991	Blood and Organ Banks	\$7.5
8099	pt	Medical artists	\$7.5	541430	Graphic Design Services (pt)	\$5.0
8099	pt	Medical Photography	\$7.5	541922	Commercial Photography (pt)	\$5.0
8099	pt	Childbirth Preparation Classes	\$7.5	621410	Family Planning Centers (pt)	\$7.5
8099	pt	Other Health and Allied Services	\$7.5	621999	All Other Miscellaneous Ambulatory Health Care Services	\$7.5
81		Legal Services				
8111		Legal Services	\$5.0	541110	Offices of Lawyers	\$5.0
82		Educational Services				
8211		Elementary and Secondary Schools	\$5.0	611110	Elementary and Secondary Schools	\$5.0
8221		Colleges, Universities, and Professional Schools	\$5.0	611310	Colleges, Universities, and Professional Schools	\$5.0
8222		Junior Colleges and Technical Institutes	\$5.0	611210	Junior Colleges	\$5.0
8231		Libraries	\$5.0	514120	Libraries and Archives	\$5.0
8243		Data Processing Schools				
8243	pt	Computer Repair Training	\$5.0	611519	Other Technical and Trade Schools (pt)	\$5.0
8243	pt	Except Computer Repair Training	\$5.0	611420	Computer Training	\$5.0
8244		Business and Secretarial Schools	\$5.0	611410	Business and Secretarial Schools	\$5.0
8249		Vocational Schools, NEC				
8249	pt	Vocational Apprenticeship Training	\$5.0	611513	Apprenticeship Training	\$5.0

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8249	pt	Aviation Schools	\$5.0	611512	Flight Training (pt)	\$18.5
8249	pt	Other Technical and Trade Schools	\$5.0	611519	Other Technical and Trade Schools (pt)	\$5.0
8299		Schools and Educational Services, NEC				
8299	pt	Flying Instruction	\$18.5	611512	Flight Training (pt)	\$18.5
8299	pt	Automobile Driving Instruction	\$5.0	611692	Automobile Driving Schools	\$5.0
8299	pt	Curriculum Development, Educational	\$5.0	611710	Educational Support Services (pt)	\$5.0
8299	pt	Exam Preparation and Tutoring	\$5.0	611691	Exam Preparation and Tutoring	\$5.0
8299	pt	Art Drama and Music Schools	\$5.0	611610	Fine Arts Schools (pt)	\$5.0
8299	pt	Language Schools	\$5.0	611630	Language Schools	\$5.0
8299	pt	Professional and Management Development Training	\$5.0	611430	Professional and Management Development Training	\$5.0
8299	pt	Cooking and Modeling Schools	\$5.0	611519	Other Technical and Trade Schools (pt)	\$5.0
8299	pt	All Other Schools and Educational Services, NEC	\$5.0	611699	All Other Miscellaneous Schools and Instruction	\$5.0
83		Social Services				
8322		Individual and Family Social Services				
8322	pt	Child and Youth Services	\$5.0	624110	Child and Youth Services	\$5.0
8322	pt	Community Food Services	\$5.0	624210	Community Food Services	\$5.0
8322	pt	Community Housing Services, Except Temporary Shelters	\$5.0	624229	Other Community Housing Services	\$5.0
8322	pt	Emergency and Other Relief Services	\$5.0	624230	Emergency and Other Relief Services	\$5.0
8322	pt	Services for the Elderly and Persons with Disabilities	\$5.0	624120	Services for the Elderly and Persons with Disabilities	\$5.0
8322	pt	Temporary Shelter	\$5.0	624221	Temporary Shelters	\$5.0
8322	pt	Parole Offices and Probation Offices	\$5.0	922150	Parole Offices and Probation Offices	\$5.0
8322	pt	Other Individual and Family Services	\$5.0	624190	Other Individual and Family Services	\$5.0
8331		Job Training and Vocational Rehabilitation Services	\$5.0	624310	Vocational Rehabilitation Services	\$5.0
8351		Child Day Care Services	\$5.0	624410	Child Day Care Services (pt)	\$5.0
8361		Residential Care				
8361	pt	Homes for the Elderly	\$5.0	623312	Homes for the Elderly	\$5.0
8361	pt	Mental Health and Substance Abuse Facilities	\$5.0	623220	Residential Mental Health and Substance Abuse Facilities	\$5.0
8361	pt	Other Residential Care	\$5.0	623990	Other Residential Care Facilities	\$5.0
8399		Social Services, NEC				
8399	pt	Voluntary Health Organizations	\$5.0	813212	Voluntary Health Organizations	\$5.0
8399	pt	Grantmaking and Giving	\$5.0	813219	Other Grantmaking and Giving Services	\$5.0
8399	pt	Human Rights Organizations	\$5.0	813311	Human Rights Organizations	\$5.0
8399	pt	Environment, Conservation, and Wildlife Organizations	\$5.0	813312	Environment, Conservation and Wildlife Organizations	\$5.0
8399	pt	All Other Social Advocacy Organizations	\$5.0	813319	Other Social Advocacy Organizations	\$5.0
84		Museums, Art Galleries, Botanical & Zoological Gardens				
8412		Museums and Art Galleries				
8412	pt	Museums	\$5.0	712110	Museums	\$5.0
8412	pt	Historical and Heritage Sites	\$5.0	712120	Historical Sites	\$5.0
8422		Arboreta and Botanical or Zoological Gardens				
8422	pt	Botanical and Zoological Gardens	\$5.0	712130	Zoos and Botanical Gardens	\$5.0
8422	pt	Nature Parks and Reserves	\$5.0	712190	Nature Parks and Other Similar Institutions (pt)	\$5.0
86		Membership Organizations				
8611		Business Associations	\$5.0	813910	Business Associations (pt)	\$5.0
8621		Professional Membership Organizations	\$5.0	813920	Professional Organizations	\$5.0
8631		Labor Unions and Similar Labor Organizations	\$5.0	813930	Labor Unions and Similar Labor Organizations	\$5.0
8641		Civic, Social, and Fraternal Associations				
8641	pt	Civic and Social Associations	\$5.0	813410	Civic and Social Organizations (pt)	\$5.0
8641	pt	Homeowner and Condominium Associations	\$5.0	813990	Other Similar Organizations(pt)	\$5.0
8641	pt	American Indian and Alaska Native Tribal Governments	\$5.0	921150	American Indian and Alaska Native Tribal Governments	N/A
8651		Political Organizations	\$5.0	813940	Political Organizations	\$5.0
8661		Religious Organizations	\$5.0	813110	Religious Organizations	\$5.0
8699		Membership Organizations, NEC				
8699	pt	Except Humane Societies, Farm Business Organizations, Athletic Associations, and Travel Motor Clubs	\$5.0	813410	Civic and Social Organizations (pt)	\$5.0
8699	pt	Farm Business Organizations	\$5.0	813910	Business Associations (pt)	\$5.0

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8699	pt	Humane Societies	\$5.0	813312	Environment, Conservation and Wildlife Organizations (pt)	\$5.0
8699	pt	Travel Motor Clubs	\$5.0	561599	All Other Travel Arrangement and Reservation Services (pt)	\$5.0
8699	pt	Athletic Associations	\$5.0	813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations) (pt)	\$5.0
87		Engineering and Management Services				
8711		Engineering Services Except , Military and Aerospace Equipment and Military Weapons Except , Contracts and Subcontracts for Engineering Services Awarded Under the National Energy Policy Act of 1992 Except , Marine Engineering and Naval Architecture	\$4.0 \$20.0 \$20.0 \$13.5	541330	Engineering Services Except , Military and Aerospace Equipment and Military Weapons Except , Contracts and Subcontracts for Engineering Services Awarded Under the National Energy Policy Act of 1992 Except , Marine Engineering and Naval Architecture	\$4.0 \$20.0 \$20.0 \$13.5
8712		Architectural Services	\$4.0	541310	Architectural Services	\$4.0
8713		Surveying Services				
8713	pt	Geophysical Surveying Services	\$4.0	541360	Geophysical Surveying and Mapping Services (pt)	\$4.0
8713	pt	Except Geophysical Surveying	\$4.0	541370	Surveying and Mapping (except Geophysical) Services (pt)	\$4.0
8721		Accounting, Auditing, and Bookkeeping Services				
8721	pt	Auditing Accountants	\$6.0	541211	Offices of Certified Public Accountants	\$6.0
8721	pt	Payroll Services	\$6.0	541214	Payroll Services (pt)	\$6.0
8721	pt	Other Accounting Services	\$6.0	541219	Other Accounting Services	\$6.0
8731		Commercial Physical and Biological Research Except , Aircraft Except , Aircraft Pts, and Aux Equip., Aircraft Eng Pts Except , Space Vehicles & Guided Missiles, their Propulsion Units, Prop Units Pts, and their Aux Equip and Pts	500 ¹⁰ 1,500 1,000 1,000	541710	Research and Development in the Phys, Eng, and Life Sciences (pt) Except , Aircraft Except , Aircraft Pts, and Aux Equip., Aircraft Eng Pts Except , Space Vehicles & Guided Missiles, their Propulsion Units, Prop Units Pts, and their Aux Equip and Pts.	500 ¹¹ 1,500 1,000 1,000
8732		Commercial Economic, Sociological, and Educational Research				
8732	pt	Social Sciences and Humanities	\$5.0	541720	Research and Development in the Social Sciences and Humanities (pt)	\$5.0
8732	pt	Market Research and Opinion Research	\$5.0	541910	Marketing Research and Public Opinion Polling	\$5.0
8733		Noncommercial Research Organizations				
8733	pt	Physical, Engineering, and Life Services	\$5.0	541710	Research and Development in the Phys, Eng, and Life Sciences (pt) Except , Aircraft Except , Aircraft Pts, and Aux Equip., Aircraft Eng Pts Except , Space Vehicles & Guided Missiles, their Propulsion Units, Prop Units Pts, and their Aux Equip and Pts.	500 ¹¹ 1,500 1,000 1,000
8733	pt	Social Sciences and Humanities	\$5.0	541720	Research and Development in the Social Sciences and Humanities (pt)	\$5.0
8734		Testing Laboratories				
8734	pt	Veterinary Testing Labs	\$5.0	541940	Veterinary Services (pt)	\$5.0
8734	pt	Except Veterinary Testing Labs	\$5.0	541380	Testing Laboratories	\$5.0
8741		Management Services				
8741	pt	Except Construction Management Services Except , Conference Management Services	\$5.0 ⁶	561110	Office Administrative Services	\$5.0
8741	pt	Construction Management Services	\$5.0	23	Included in Construction Sector By Type of Construction – See NAICS 233210 – 234990	\$27.5
8742		Management Consulting Services				
8742	pt	Administrative and General Management Consulting	\$5.0	541611	Administrative Management and General Management Consulting Services	\$5.0
8742	pt	Human Resources and Personnel Management Consulting	\$5.0	541612	Human Resources and Executive Search Consulting Services (pt)	\$5.0
8742	pt	Marketing Consulting	\$5.0	541613	Marketing Consulting Services	\$5.0

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8742	pt	Manufacturing Management, Physical Distribution, and Site Location Consulting	\$5.0	541614	Process, Physical Distribution, and Logistics Consulting Services (pt)	\$5.0
8743		Public Relations Services	\$5.0	541820	Public Relations Agencies	\$5.0
8744		Facilities Support Management Services	\$5.0	561210	Facilities Support Services ¹²	\$5.0 ¹²
		Except , Base Maintenance ¹²	\$20.0 ¹²		Except , Base Maintenance ¹³	\$20.0 ¹³
		Except , Environmental Remediation Services ¹³	500 ¹³	562910	Except , Environmental Remediation Services ¹⁴	500 ¹⁴
8748		Business Consulting Services, NEC				
8748	pt	Educational Test Development and Evaluation Services, Educational Testing, and Educational Consulting	\$5.0	611710	Educational Support Services (pt)	\$5.0
8748	pt	Safety Consulting and Security Consulting	\$5.0	541690	Other Scientific and Technical Consulting Services (pt)	\$5.0
8748	pt	Agriculture Consulting and Economic Consulting	\$5.0	541690	Other Scientific and Technical Consulting Services (pt)	\$5.0
8748	pt	Urban Planners and Industrial Development Organizations	\$5.0	541320	Landscape Architectural Services (pt)	\$5.0
8748	pt	Traffic Engineering Consulting	\$5.0	541330	Engineering Services (pt)	\$4.0
8748	pt	All Other Business Consulting Services	\$5.0	541618	Other Management Consulting Services	\$5.0
89		Miscellaneous Services				
8999		Services, NEC				
8999	pt	Authors, Artists, and Related Technical Services, Independent	\$5.0	711510	Independent Artists, Writers, and Performers (pt)	\$5.0
8999	pt	Record Production	\$5.0	512210	Record Production	\$18.0
8999	pt	Scientific and Related Consulting Services	\$5.0	541690	Other Scientific and Technical Consulting Services (pt)	\$5.0
8999	pt	Music Publishing	\$5.0	512230	Music Publishers (pt)	500
8999	pt	Actuarial Consulting	\$5.0	541612	Human Resources and Executive Search Consulting Services (pt)	\$5.0
8999	pt	All Other Information Providers	\$5.0	514199	All Other Information Services (pt)	\$5.0
8999	pt	Environmental Consultants	\$5.0	541620	Environmental Consulting Services	\$5.0